183
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Part I Section B

REPORT OF INSPECTION

ON THE

FINANCES

OF THE

MYSORE CITY IMPROVEMENT TRUST BOARD

by

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and

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SECTION "B".

REGISTERS FORMS and MAJOR WORKS.

MATERIALS AND STOCK ACCOUNTS.

1. Stock and Materials.-

1. The stock articles necessary for the general requirements of the Trust Board are purchased and debited to laying out pipe sewers etc. in No.IV drainage area in which there is an unworked balance. The materials thus debited to this work are shown under the suspense head, "Materials" in the 'C' register under this work". These materials are accounted for numerically in the 'A' Form register in the stores by the Store-keeper. Whenever materials are required for works, the subordinate in charge generally prepares an indent which is initialled by the Executive Engineer and the Store-keeper issues the materials direct to the contractors or piece workers who produce the indents. The store-keeper obtains the acknowledgments of the contractors on the back of the indents, (in most cases un-dated) without any acknowledgment for the articles issued, and then shows the materials thus issued as issues in his Registers and sends the monthly statement to the bill checking Clerk who in turn posts the materials issued during the month in a separate A form register where a numerical account of the materials issued to the several contractors is kept up. (This is not one of the registers required to be maintained This is also not maintained correctly nor is it checked by the Accountant or the Gazetted Officer). When bills are received, adjustments are effected by the same bill checking clerk who also values the articles at rates as per a statement given by the Store-keeper. This rate list is not attested or signed by any one. No control appears to have been exercised to watch and reduce the outstandings in this register.

Materials

Materials unused do not appear in the bills of contractors and no site accounts are maintained. As regards articles issued to other Departments so far as the Store-keepers accounts are concerned these are shown as issued and the matter ends there. No control is exercised with regard to the recovery of the cost of these and no balance accounts are maintained. The value of such supplies when not made for any particular work and not shown in the materials account of that work should be debited to miscellaneous advances and their watch ensured through the advance head. When adjustments do come in they are consolidated and refunds are given to No.IV drainage area at the end of the month. No details of such refunds are entered in the C register. Sometimes it so happens that a work is not debited with the materials issued and where the materials are used up on the work a minus entry is put up under materials and with the result that large minus balances appear under materials in these works. The indents and invoices for stores do not contain clearly the particular nomenclature of the sanctioned estimate to which they are indented for. The accounting for recoveries of value of materials supplied to contractors for various works depends solely on one man, the bill checking clerk. In many cases adjustments from materials to works are made months after the materials are used up on the work. The C register figures therefore under works do not represent correctly the progress of work.

2. Again no agreement with regard to the value of stock issued to works is effected between the store accounts and the work accounts. As a matter of fact no stock abstract or stock account current is being prepared at all. The reason alleged is that there is no 'stock' as such in this office and this because

the

the Comptroller wanted a limit to be fixed for the stock and as there were various difficulties in the way of this it was found convenient to debit all stores to this particular work. So an objection which was at best a formal one has been met or overcome by recourse to an irregularity which is far more grave than the original objection itself. No control is being at all exercised over the Stores operations of the Board. The subordinates in charge of works are not in the habit of submitting monthly accounts of materials received and issued to works and as no consolidated account of materials with values is kept by the Storekeeper, no periodical counting and reconciliation of materials accounts is effected. The present system, although condemned and declared irregular by the previous Inspecting Officers and the Comptroller, has been allowed to continue and years of indifference to the maintenance of these store accounts has led to a large difference of nearly Rs.11,200 between the 'C' register balance of stock and the actual balance of stock on hand. The latter being short.

3. The 'C' register for June 1924 shows a balance of Rs.57,796-6-11 of materials at debit of No. IV drainage area. This ought to represent the value of materials available in stores or issued to the contractors and not used on works or if used, value for which has not yet been recovered Actually however the amount in stores plus those used on works value not recovered and credited amounts only to Rs.46,595-2-4 as per the statements prepared from the bill Clerks register showing materials advanced to Contractors' value for which has not been recovered and the valuation statement of stores on hand as per values borne on the 'C' register. This difference should be investigated.

Available in stores as per statement for June 1924.	Rs.44,604	14	4
	1,990	4	0
Total.	46,595	2	4

4. This difference itself is a rough figure since the postings in the 'C' registers are very inaccurate and unreliable and all sorts of erroneous debits or credits may have been made to this head materials. To quote a recent instance of the careless manner in which the entries are made - in July 1923 Rs.10-6-0 centage was by mistake credited to 'materials' in No.4 Drainage area instead of to 'Miscellaneous Revenue' This was pointed out by the Comptroller and the result is this amount is now debited to 'contingencies'.

5. To remedy these defects at least in future immediate action may be taken on the following lines.

HOW THE PRESENT BALANCE UNDER No. IV DNT.AREA SHOULD BE ADJUSTED.

6. The value of all stock articles now borne in No.IV. Drainage Area should at once be debited to stock, and credited to No. IV. drainage area thus relieving the latter of all the materials borne in the accounts. The very large difference between the actual value of stock on hand and the value as it should be ~~rade~~ may be separately investigated and orders of Government for dealing with this difference obtained. Sanction of Government should also be obtained for a reserve stock limit. The value of the materials now relieved from No. IV drainage area should be gradually reduced as soon as the surplus materials are either issued to other works or are auctioned or written off under competent sanction in order to reduce the stock to the reserve limit fixed.

7. If this be done the value of stock articles in stores would represent only efficient articles for which there is need throughout the year. When materials are purchased for immediate use on any particular work the same may be debited direct to that work as per Article 338 Mysore Account Code, Volume III, Part I.

MAINTENANCE OF Stock Accounts.

8. The Comptroller has been repeatedly pointing out the necessity for maintaining a Stock Account in the

prescribed form. But no action has apparently been taken, with the result that there is now a difference of Rs.12,000/- between the Book of Stock and the actual balance of stock, the actual balance being less as pointed out above. It is therefore absolutely undesirable to continue to keep the Stock Account in this present confusion, and it is best to make a start and open the prescribed registers, so as to clearly bring out, the stock transactions of this Division with the provisional balance referred to in para 3

STOCK FORMS AND REGISTERS TO BE MAINTAINED.

9. The Forms and Registers to be maintained for this purpose are:

Form No. 17 - Account of daily Receipts and Issues of Stock.

" 18. Abstract of Stock Materials received during the month.

" 19. Abstract of Stock Materials issued during the month.

" 20. Statement of Receipts and Issues and Balance of Stock for the month of.

" 21. Half yearly balance, return of Stock.

" 43. Stock Abstract Book.

" 44. Stock Account Current.

" 57. Schedule of Transactions Adjustments and balance of Stock purchases.

" 65. Indent for Stores.

" 66. Invoice of Stores.

" 78. A Form Register. This has to be maintained with values the necessary money columns being opened.

10. These forms may be brought into use at once. The opening balance of stock may be taken as the balance which was counted and verified by the Executive Engineer on the 1st July 1924.

INTRODUCING OBJECT OF STOCK. FORMS & ACCOUNTS.

11. The object of these forms is to show what materials are received into stores, what have been issued, what their values are and the total at debit of stock in the Division. They also afford a check upon the work accounts, in so far as the monthly total of the Stock issues to the different works, should agree with

with the issues of Stock as compiled independently from the Store-keeper's accounts and abstract in the Stock Abstract Book.

ADJUSTMENT OF STOCK RATES.

12. There is at present no fixed rates for the different articles of Stock-issued to work. The Store-keeper himself issues a memo to the Account Section, specifying rates to be charged for the different articles. This is very irregular.

FIXING HALF YEARLY RATES PREFERABLE TO AVERAGE RATES.

13. The procedure of fixing a uniform rate every half year, for the articles of Stock prescribed in para 353, Mysore Account Code, Volume 3, Part I, should be adopted in this office, unless it is believed that the system of fixing average rates, is deemed preferable. From my short experience of Trust Board, I should prefer fixing the rates half-yearly as prescribed in the Code and adjusting the difference, if any, between the Book values and the value so fixed half-yearly, instead of having recourse to the system of average rates.

PERIODICAL COUNTING NECESSARY.

14. The periodical accounting of Stock and agreeing the ledger balance with the account Balances and adjusting differences, if any, under competent sanctions, should be insisted upon.

DISPOSAL OF UNSERVICEABLE AND SURPLUS ARTICLES.

15. The disposal of inefficient and surplus articles should be promptly attended to, instead of their being kept on under Stock sinedie, thereby increasing the amount at debit of stock unnecessarily.

16. Very early action has to be taken with regard to bringing up the Stock Account to current and arrangements made to submit the accounts in the new form, at least beginning from the month of October 1924.

PURCHASE OF STORES TO BE REGULATED.

17. Purchase of Stores.- As shown in Part II, No. 4 drainages area it looks as though purchases of stores are not always dictated by necessity. An annual Stores budget may perhaps be framed with advantage taking into account the works contemplated in the budget year and the opening balance of stock.

Detailed

Detailed rules of procedure have to be framed for the purchase of stores for the Trust Board. At present some stores are purchased through the Stores Purchase Committee and other purchases made direct by the Board. The powers in this respect of the Chairman and the Board may perhaps be defined quite clearly the Chairman being authorised to purchase petty stores up to a certain limit without reference to the Board. Cases under which reference should be made to the Stores Purchase Committee have also to be defined.

ORDER FOR PURCHASE of STORES TO BE PLACED BY THE CHAIRMAN.

18. No orders for purchases of stores however small should be allowed to be placed with the Firms direct by the Store-keeper. When orders are placed by the office, a copy of the order should be furnished to the Store-keeper for his information As soon as stores are received, with the invoice, the Store-keeper should open and verify the contents and then certify to the correctness of the articles received the acknowledgments for receipt of stores being invariably signed by the Gazetted Officer. The Store-keeper will then receipt them in his Daily receipts book and the Measurement Book and note the fact on the order placed with the ~~the~~ Firm. The bill will then be returned to office where it will be audited and paid by the Chairman. If the articles are received, without any invoice in any month the Store-keeper should receipt them at once under the orders of the Executive Engineer or the Chairman, and the estimated cost of the articles should be debited to stock and credited to purchases action being taken to clear the balances under the latter account early.

19. For materials issued to works the monthly accounts of materials at site should be obtained from the subordinates and the issue checked with the issues as per stock abstract.

MATERIALS. ACCOUNTS.

20. Returned Materials.- When materials are returned from works it is observed that no invoice accompanies them nor an order to receive them in stores received by the Store-keeper. This should invariably be done else the articles received in Stores will be unaccounted for till they are actually taken on to the Books. Sometimes when materials are returned they are kept unaccounted for, for a number of months till the surplus is accidentally brought to the notice during counting such for example as the case of Manhole frames (Vide June 1924 counting surplus 7).

21. It is therefore very necessary that the articles returned from works should always be accompanied by invoices quoting the name of work from which the materials were returned and the reasons therefor. The Executive Engineer's orders to receive should then be obtained by the Store-keeper before taking them into accounts.

22. The store accounts should be reviewed monthly in detail by the Manager as per Article 350 of M.A.C. Vol. III.

It is also observed that in several contractors bills, the adjustment for materials issued to the contractors, noted by the subordinates is more than the materials outstanding against them as seen by the minus entries appearing against the contractors in the ledger maintained by the bill checking clerk. The amounts thus shown as minus, works up to R$1,623-12-0. How these minus entries did come, has to be investigated and action taken to adjust them.

PRESENT LARGE BALANCE OF MATERIALS IN WORKS ACCOUNTS.

23. The balance of materials outstanding in the 'C' registers at the end of June 1924 was R$1,08,140-9-2 as per details shown in the statement in Part II. This is as per figures shown in the 'C' registers under the head materials in the work accounts. There are a large number of incomplete works not noted in the

'C'

'C' registers and it is not known if there are any materials outstanding against them.

24. Barring the materials debited to No.IV Drainage area and which are practically to be treated as stock under the circumstances explained above, the materials of other works too have not been properly accounted for nor periodical counting made and reconciliation effected.

MATERIALS ACCOUNT OF NEW MUNICIPAL OFFICE BUILDING.

25. There is only one big work under execution and even the "materials" account of that work is in confusion. No monthly 'site' accounts are prepared even in respect of this work. Adjustments for materials used up months ago e.g. steel girders and steel joists has yet to be done. The 'C' register postings of even this work are not correct. Cement issued to this work from No. IV drainage area is debited long after the issue. Items that are to be shown in the Memo of payments have been included in the body of the bills resulting in great confusion.

26. The 'C' Register (materials) shows a balance of Rs.51,218-0-1, while on a compilation made by us of items debited to materials we find the 'C' Register balance is also not correct and should be Rs.52,894-2-1 (to end of June 1924) as shown below.

Teak wood logs 875 C,ft. at Rs.3 per c.ft.	Rs.	2,625	0	0
do. 1013 7/12 at 2½ ...	,,	2,533	15	0
do. doors shutters 1632 c.ft. at 6 annas. ..	,,	612	0	0
do. shutters without frames 96 at 1-4-0 ...	,,	120	0	0
Window frame shutters 270	,,	202	8	0
do. glazed shutters, 713	,,	356	8	0
Iron railings (arrears paid in March 1918) ..	,,	200	8	0
Stones carted from Fort.	,,	778	0	0
Cart hire on Mangalore tiles.	,,	10	0	0
do. do.	,,	50	1	0
Standard foundery 50 rolled steel girders of different sizes	,,	38,937	5	10
R. Sundaramiyers-				
Rs. steel beams 338 weighing Cwts.618-3-8 ..	,,	8,347	15	3
C. Mudaliar ..	,,	120	7	0
Total.	Rs.	52,894	2	1

The work of adjusting these has since been taken up by the Office.

27. No certificate of count of materials at site has been given and no distinction made between materials belonging to Government and those belonging to the contractor on which advances have been made. If the C register has been reviewed from time to time these defects could have been noticed.

WRONG POSTINGS AND ADJUSTMENTS IN 'C' REGISTER.

28. A. I am afraid the postings in the 'C' registers under materials are also not reliable for in 1922-1923 Rs.390 paid for Mangalore tiles supplied by Secretary Brick and tile works, was posted under 'work' done instead of under materials and the deduction made from Contractor's bill posted under materials so that the materials account has been reduced unnecessarily. Similarly the cost of excess water charges etc is also found posted under materials. In March 1923 a sum of Rs.171-3-0 being the cost of 8.58 square of Cadappa slabs issued from Sir M. Kantaraja Urs house was adjusted in the Contractors bill and shown as deductions undermaterials in the C Register while the cost was not debited to it previously or subsequently centage recovered on materials is credited indiscriminately to the work sometimes and some times to materials instead of Miscellaneous receipts. Consequently the work done will show less than what it ought to be. This is irregular. No proper care has been bestowed either on the monthly verification of balances or periodical counting as prescribed in Codal rules. If things are allowed to drift like this the accounts will get into worse confusion and Government may incur serious loss if by issues to contractors not being properly recovered and adjusted etc. Immediate action should therefore be taken to make the necessary adjustment in thematerials account to count the materials at site and in future at least insist on the preparation of the monthly materials at site account.

REGISTERS OF APPROPRIATIONS.

CONTROL OF BUDGET GRANTS. NECESSARY.

29. The principle that expenditure can be incurred only against specific appropriations is not being observed at all in this office. It follows therefore that the progress of expenditure against grant is also not being watched. At present the practice obtaining in this office is to frame some budget estimate for the coming year for the sanction of Government. The allotments proposed in the Budget do not appear to have been fixed after consideration even of the bills pending payment on account of works already executed For instance, in the budget for 1924-25 no provision has been made for expenditure on further improvements in Fort. While the expenditure booked in July 1924 and August is Rs.2,597/- and some payments were also due as per the Registers on account of acquisitions and demolition chargeable to this estimate. Works are undertaken without any regard to the funds available or to the requirements of each project.

HOW REAPPROPRIATION IS MADE IN THE BOARD.

30. For purposes of illustration I enclose here statement for the last three years showing the Budget Allotments and the actual expenditure incurred against these allotments. It is seen from this statement that the allotments bear very little relation to the expenditure. At the end of the year a formal reappropriation statement is prepared as per the booked figures and submitted for approval of Government. This statement amounts practically to a revised budget estimate of the Trust Board and as such its utility is lost if sanction to it is obtained long after the year is closed. As seen from the enclosed statements works are also executed some of which have no appropriations at all while others have no sanction even.

31. The procedure is irregular. I would in this connection quote the following extract from the Comptroller General's.

AUDIT AND APPROPRIATION REPORT.

"Public Works Financial Irregularities.

1. Expending money on objects for which there is no sanctioned estimate or appropriation or expending money in excess of sanctioned estimates or appropriations It would not I fear be an exaggeration to assert that the need for a sanctioned estimate or allotment before the commencement of a work has come to be regarded as an audit formality. If it be a mere formality from which no benefit results the sooner the rule requiring such estimates and allotments is abolished the better for all concerned. As a matter of fact this rule is most necessary in the interest of the Tax-payer. In any system in which works have to be executed on a large scale it is essential if economy is to be ensured that a programme should first be mapped out based on considerations of the need for and the relative importance of the works, their estimated cost and the funds available. It is equally essential if the programme is to be carried out that the estimate of the cost of each work should be as accurate as possible and adhered to in the actual working. Under any other procedure one or other of the following results detrimental to the Tax-payers' interests is likely to occur:

(1) a more expensive work is executed than the occasion demand

(2) a work of comparatively minor importance is executed whilst a more urgent work has to be deferred

(3) a work costs more than it ought to"

The undertaking works without sanction or appropriation upsets the Budget programme and if the budgetted works are also to be undertaken there would be obviously paucity of funds, and either liabilities will have to be

thrown

thrown forward to the next year upsetting that year's programme or additional grants should be applied for. Neither of these courses are desirable and it is therefore best to prepare the Budget forecast itself very carefully so that except for extraordinary circumstances there need be no deviations from the ~~sanctioned~~ sanctioned programme.

UNSANCTIONED Works NOT TO BE UNDERTAKEN.

32. Unsanctioned works should not be undertaken except under special circumstances and that when funds can be obtained for the same by suitable reappropriations. The present procedure of taking up all and sundry works with the impression that the funds can be found from General Savings is unsound as there could be no general savings in a carefully laid out and well ordered programme.

33. While framing the Budget all incomplete works should be given priority as they represent funds locked up without return and the works themselves may deteriorate if not attended to in time and completed early.

REGISTER OF APPROPRIATION IN FORM 76. OPENED.

34. At one instance a register of appropriations has been opened as per form 76. In this register should be entered all the incomplete works with details showing amount of estimate. Amount spent to date and the appropriation for the year. With the help of this register the progress of expenditure on works should be regulated.

REGISTERS AND FORMS.

NO UP-TO-DATE REGISTER OF MEASUREMENT BOOK. IS AVAILABLE.

35. I. Register of Measurement Books.- No up-to-date register of measurement books has been maintained in the office. There are two registers one in manuscript opened in 1917 which is apparently copied from a register previously maintained and another opened in 1921-22. The previous registers are not traceable and whether any register was maintained at all from the beginning showing the receipts and issues, cannot be made out.

The

The register opened in 1921-1922 shows 93 books out of which 50 blank books are on hand with the clerk in charge of the register.

36. No abstract of measurement books showing the receipts and issues is maintained.

37. It was found during the course of investigation that in addition to the above, 326 blank measurement books as noted in the margin received very long ago have not been taken to account and have been bundled up and placed in the records. When these were received, why they were not numbered at once and taken to the register is not clear.

	Pages.	No. of Books.
Other works.	50	56
do.	25	30
do.	15	47
Metalled roads.	50	14
	25	7
	15	9
Gravelled roads.	50	31
	25	19
	15	12
Tanks.	50	29
	25	20
	15	15
Channels.	50	18
	15	19
Total books.		326

NO ENTRY OF RETURNED BOOKS IS BEING MADE IN THE REGISTER.

38. The register of measurement books now maintained does not also show clearly what books have been returned as no entry of date of return, has been made against each. As a matter of fact the clerk in charge has got with him a lot of used up books which have not been sorted and sent to Records for file. The register has not been reviewed either by the Manager or by any Gazetted Officer. If this had been done the discrepancies observed could have been prevented.

HALF YEARLY RETURN OF MEASUREMENT BOOKS NOT BEING RECEIVED AND SCRUTINISED.

39. No half yearly return of measurement books, is received and checked in the office as required by sub para (2) of para 133 Mysore Account Code Vol. III Part I. When pressed to obtain the return the accompanying returns were obtained only a few days ago. They are not in the form required. The returns received also show that the books noted against the marginally noted subordinates do not find a place in the register.

(Vide overleaf)

Again Book No.64 and 68 issued to Vajravelu on

Vajravelu	No.34	Laying out several Farm.	15-8-1924 and 7-8-1924
	4	V Drainage area.	
L. Narasingha Iyengar.	3	No. 3 do.	respectively as per the
Nizamalikhan	31	No. 1 do.	register have not been
K.Narain Rao	1	Dismantling and removing debris in Fort.	entered in the return sub-
	3	Do. Laskhar Mohalla	mitted by the subordinate
Rozorio.	15	Arch gate road.	in 21st August 1924.

The returns have not also been checked in the office.

40. I may here observe that as per Article 120 Mysore Account Code, Volume III, Part I, the loss or removal of a page of a measurement book is a very serious ~~offences~~ offence rendering the subordinate liable to immediate dismissal while in this office the register of books itself is missing and we cannot therefore state how many books are missing or are not traceable. Comment is needless.

41. The following procedure is therefore suggested for adoption at once.

REMEDIAL MEASURES SUGGESTED.

(1) A list of all completed books should be made out and sent to records as required by rules, note being made simultaneously against the original entries in the Register. For the books in use and in stock an abstract should be opened at once showing the receipts and issues as per form given in the margin, the present stock plus those in use being taken as opening balance.

To enable this being done the Sub-overseers should be asked to return the measurement books in use now at once to the office and these should be given a new serial number, the old numbers being noted as denominators for purposes of easy identification; for instance, if the new number is 3 and the old number 22 the number of the book should be entered as 3/22 both in the office register and in bills.

42. All the blank measurement books (326 in number should then be serially numbered starting from the last number of the books in use and entered in the register, such of those books as are not required e.g channel and tank measurement books being returned at once to the Superintendent, Government Press.

43. The subordinates should be distinctly given to understand that measurements noted on books other than those certifired to be in use will not be paid for and serious notice will be taken if any book is held back by them and not included in the return now to be sent. A check of the returns received from the subordinates may be exercised by referring to the incomplete works relating to them being produced. A list of incomplete works has been prepared by us and this may be referred to if necessary.

44. In future periodical submission of measurement books should be insisted on and proper check exercised in the office all missing ones being called for. A continuous record of measurement books should be kept up and reviewed periodically by the Manager and the Executive Engineer.

REGISTER OF BILLS RECEIVED.

45. The registerof bills received, is not being maintained properly (Vide also Memo No.1). Bills are not being entered as soon as they are received in the Division office and the serial number noted on the bill. The monthly list of bills pending is not prepared or reviewed. On calling for a list of bills pending a list containing 16 bills was made out while actually there are over 25 bills against which no disposal is shown. Eight more bills not noted in the register were also found pending with the bills Clerk (Vide statement-B) Perhaps if a diligent search be made several more bills may be forthcoming.

46. But out of these 25 bills referred to above only 16 were available for inspection.

47. The dates and amounts of bills are as noted in the statement accompanying. Unless measurements of work done are promptly taken, bills prepared, and Contractor's accounts settled the Budget of the Trust Board is bound to be upset as the authorities

will

will not know their own commitments.

Further with lapse of time, and in the absence of Contractors ledgers and correctly posted 'C' registers as is the case in this office the scrutiny over arrear bills become impossible and double payments could easily occur. As an instance in point, I would quote Bill No.6 dated 10th March 1919 of Shanmugam Mudaliar for laying pipe sewers in No.II Drainage area for Rs.152 is kept pending since April 1919. This bill is not noted in the bills received register. When asked why this bill was pending it was explained that the bill was handed over to the bill checking clerk by the suboverseer when his services were transferred to the Sringeri Mutt. It appears the bill was kept by as the Sub-Overseer stated that some ~~for the~~ adjustment of materials issued to the Contractor had to be done what those materials are and what the cost will be, may be ascertained and steps taken for the adjustment. No details of the materials issued, materials used and balance is ascertainable as no separate materials at site account has been kept and sufficient details are not available either.in Bills or in 'C' register. In future ~~at~~ at least all the adjustments due on account of materials issued to the Contractor should be effected before the bills are passed for payment and proper note of the materials issued to contractors value for which should be recovered should be noted in the measurement books, contractor's ledger and ~~ledgers~~ etc, so that one need not depend upon the memory of the Sub-Overseers.

BILL CHECKING IN THE OFFICE IS DEFECTIVE.

48. It is also seen that the bills received in the office are sent direct to the bill checking clerk. The bill checking clerk is a temporary official on Rs.25/-. He is made to sit in a room quite far from the Manager and he is surrounded by Overseers and Contractors. There are no estimates duly prepared

and sanctioned, no agreements or mutchalikas with Contractor or no schedule of rates with reference to which he could check the bills. The formality of preparing estimates and getting them checked is gone through in many cases long after the work is closed and perhaps after repeated objections from the Comptroller. The Manager who corresponds to the Divisional Accountant says he is so burdened with other works that he does not find time to look into these. As a matter of fact as the bills go direct to the Bill checking clerk the Manager is in darkness as to the number of bills received. The present procedure should be discontinued and in future all the bills submitted by the subordinates should after they are checked and passed by the Executive Engineer, be sent direct to the Manager who should see that all bills received in the office are entered, checked and audited with reference to measurement books estimates and other connected documents under the direct supervision of the Accountant. The Manager should not be placed in the inconvenient position of refusing to pass bills in respect of works for which there are no sanctions, plans and estimates &c. It is also very necessary that the bill checking clerk should sit and work in the same room that occupied by the Manager.
To watch the payment of bills received two more columns may be opened in the Bills Received register for noting the date of issue of cheque and date of payment.
The initials of either the Executive Engineer or the Chairman may be obtained in this register each time a bill is passed for payment to enable them to review the same.

49. To sum up (a) Register of bills received is not posted correctly.

SUMMARY.

1. the bills received not being serially numbered,
2. disposals not being noted correctly,
3. the pending list not being prepared accurately. The correct list of bills pending has yet to be made out. This may be done at-once.

4. Three more columns for date of issue of Cheque, date of payment in Treasury and initials of Gazetted Officer may be opened in the Bills received Register.

(b) Running bills are not serially numbered.
(c) Proper scrutiny over bills received is not exercised.
(d) Considerable delay is allowed to occur between the dates of measurement and dates of payment.
(e) Considerable delay is also allowed to occur between the dates of receipt and dates of payment of bills. A list showing the dates of measurement (receipt) and dates of payment of about a dozen bills taken at random is put up as illistrative of the normal delays obtaining here. Attention is invited to Government Order No.P.W.1225-87 dated 29th May 1924 urging the necessity for prompt measurements and speedy settlement of Contractors claims.

Vide Para II

REGISTER OF LIABILITIES.-

REGISTER OF LIABILITIES.

50. No register of liabilities has been opened in the office. The importance of this register was pressed on the attention of all officers in Comptroller's Circular No.5 dated 11th December 1914 and the same has also been noted as one of the registers to be maintained Vide Article 459 of M.A.C. Vol. III, Part I. The Register should be in Form No. 74. This register is intended as a record of liabilities which though not yet adjusted are expected to be eventually charged to the grant of the year. It is of the utmost importance to take steps to discharge as promptly as possible all such claims in order not to upset the Budget programme of the subsequent year by throwing forward such charges. Therefore to afford full particulars of such claims for early adjustment this register is maintained. The liabilities that are not usually discharged as soon as they are incurred are broadly of the following nature:

1. Purchases of materials on credit;

2. Supplies of stores obtained from other Divisions or departments.

51. All liabilities whether regularly sanctioned or not, should be entered as soon as known with brief but clear information as to the exact nature of the transaction.

52. All items should have noted against them in red ink in the column of remarks the month in which, they were finally adjusted.

53. The register above mentioned may be opened immediately and all liabilities known to the office noted in it.

REGISTER OF MISCELLANEOUS REVENUE YIELDING PROPERTIES.

54. This Register has been opened as per the instructions of the previous inspecting officer. But this has not been posted up-to-date nor does it contain the names of all the Revenue yielding properties of the Trust Board. The question of recovery of the amounts realised by the Municipality by sale of usufructs of fruit trees standing on Trust Board lands is stated to be still under correspondence. It is hoped that this question will be settled early and action be taken for the recovery of the collections made by the Municipality all these previous years. The estimated annual receipt on this account only is over Rs.120/- and may perhaps be even more if sufficient attention is paid to the sales. The Trust Board has at present no account of its own revenue yielding properties. It is very necessary that a correct list of such properties should be prepared at once. This could then be verified from personal inspection of the balances of land which is the property of the Trust Board as worked out from the Trust Property Register and the land taken over by the Board from Government or the Municipality for the operations of the Board. I have sent another note (Memo No. 8 30-8-24) in this connection repreparation of a list of vacant lands which is the property of the Trust Board.

55. The register of miscellaneous properties shows that no amount has been received on account of items 1, 2, and 3 for the year 1923-1924 while Rs.17^/ was realized during the previous year from these items. The reason for this is not clear.

56. Again sales appear to be conducted by the Avenue Inspector and confirmed by the Chairman apparently under Section 10 of the Regulation Such sales have to be ratified by the Board. No such ratification appears to have been done. Probably more attention would have been focussed on these minor items of Revenue, if the sale lists had been periodically placed before the Board for review and ratification.

57. Further, there is a respectable amount of collections received by the Avenue Inspector direct such as receipts from sale of Avenue plants, sale of dead Trees &c. No check on such receipts appears to have been exercised. I am quite aware of the difficulties of keeping stock accounts of young plants in the nursery and their disposal etc , but this cannot absolve the authorities from exercising any check whatever on the Avenue Inspector's receipts. I understand that Avenue plants are supplied free to some departments and charged to some others The rational for this is not clear.

Early action may be taken to bring up this important register upto date.

MAJOR WORKS.

MUNICIPAL OFFICE BUILDING.

CONSTRUCTION OF MUNICIPAL OFFICE BUILDINGS.

58. The construction of the New Municipal Office building was sanctioned for Rs.1,43,800 in Government Order No. 4263/M1.24-16-41 dated 8th January 1917 Tender were called for and the Government accepted the tender of B. Siddappa in Government Order No.2191-3/ M1.102-17-2 dated 12th October 1917. The work was taken up by him and the ground floor was completed and the construction of the first floor has been taken up now. Owing to the increased rates demanded by the contractor and to other alterations in structural designs a revised estimate was rendered necessary

Accordingly a revised estimate was got sanctioned for Rs.3,02,800 in Government Order No.B.1442 dated 20th September 1923. It is observed that this revised estimate submitted by the Chairman is not signed by the Secretary to Government Revenue Department. It is therefore not possible to make out whether the copy of the estimate signed by the Executive Engineer and kept in the file is the one sanctioned by Government.

59. The sanction was communicated to the office by the Chief Engineer for Roads and Buildings The Government in their Order No.1941-4/M1.52-23 dated 7th September 1923 while sanctioning the estimate have observed that works to the extent of Rs.60,000 should be deferred for the present. The following are the works which the Chairman has noted as not urgently required and which could be taken up when funds become available.

	Estimate.	Expenditure to end of 23-24.
Construction of compound wall with ornamental railings . .	Rs.15,000	8,632
Cost of constructing outhouses .	,, 24,280	--
Contingencies	,, 14,700	5,060
Other minor items.	,, 4,801	1,364
	Rs.58,781	15,056

60. The Chief Engineer for roads and buildings also suggested the postponement of these works It has therefore to be assumed that there is no sanction for executing any of these.

61. But even before submission of the revised estimate outlay on some of these had already been incurred as per statement. It is not therefore clear how it was stated that these items could be put off.

Again re rates, it is observed that the original tender of the contractor was approved by Government in 1917. The revised estimate with enhanced rate was sanctioned in 1923 There appears to be some confusion in this office between rates to be given to tendered contractors and rates provided for in the revised estimates. The impression seems to have the revised estimate rates in respect of items of work executed before the revised estimate was framed. This cannot be allowed unless explicitly sanctioned by Government. I may be permitted to quote here an extract from a Government of Madras circular.

"x x x. If however the agreement rates are found to be unworkable and there exists sufficient justification for revising them Executive Engineers should promptly bring the matter to the notice of the Superintending Engineers and have the original agreement cancelled and a revised one providing for the higher rates sanctioned before making payments at the higher rates. When a revised agreement providing for the higher rates is sanctioned the increased rates will have effect only from the date of sanction to the revised agreement unless it is specifically stated by the sanctioning authority that they should have retrospective effect.'

I might in this connection mention that from 1918-19 till 1923-24 Government had advanced on an average about Rs.18,500 on materials free of interest. Since the question of rates is still not settled finally it is a point for consideration as to whether the revised estimate itself is not under estimated.

62. It is also observed that the contractor is given the loan of one Mortar mill and Engine obtained the Krishnaraja Sagara Works, although this is prohi under the rules Vide Article 323 Note 1 sanction of Government may therefore be obtained for the loan and a hire of 15 per cent on the cost price levied fro Contractor.

Laying out Vani Vilas Mohalla.

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63. An estimate was sanctioned for Rs.263,158 in Government Order No.2414-7/M1.62-17 dated 2nd November 1917; but the administrative sanction accorded was said to be for Rs.12,73,305/-.

64. Against the estimate of Rs.263,158 the outlay booked to end of June 1924 was Rs.82,386-2-4. The sanctioned estimate and plans etc. have been somewhere mislaid and hence the works are executed according to the personal instructions of the Chairman and the Executive Engineer. No copy even of the estimate was available with the Sub-Overseer who has therefore no data to execute the works and prepare his bills. Owing to this reason, the 'C' register does not contain any sub heads at all and the works done are therefore paid without any scrutiny whatever.

65. In August 1923 and December 1923 a sum of Rs.30/- paid to T. Srikantiah Sheikdar is charged to this work. The authority is not noted. Similarly the costof temporary establishment at Rs.15/- in some months and 17 in others is ch rged to this estimate, when there is no provision in the estimate for temporary establishment.

66. Bill No 11 dated 15th August 1923 of V N. Dasappa for Rs.518-9-0. In the original bill sent to the Audit Office, the reference to recorded measurements was not given. The work done was in New Idga Extension - Vide page 4 of measurement book No.33/23 of 22-23 for laying out new Idga Extension. But the subordinate noted the above nomenclature owing to an objection having been taken by the Accountant for want of provision in the New Idga Extension Estimate the expenditure under which had exceeded the estimate by Rs.833/- .

The Executive Engineer has remarked on the bill as follows:- "Find out if new Idga Extension is not included in the Vani Villasa Mohalla Extension."

Rs.2,495 Execution-
,, 1,662 Estimate-
833 Excess.

No orders are passed on this. The nomenclature was however found corrected to 'laying out New Vani Villas Mohalla' Thus a work done in a different place is charged to Vani Vilas Mohalla simply because, the other estimate could not accommodate such charges. How such debits are passed cannot be understood.

67. The Chairman himself has remarked as under in the 'C' register for this work - "The estimate for laying out the Vani Vilas Mohalla at a cost of Rs.2,63,158/- is said to be not forthcoming. A bill is brought to me for payment on account of work done in Vani Vilas Mohalla. The bill does not show where in the Mohalla the work was done. The information is said to be contained in that measurement book. But it seems desirable to mention briefly in the bill under name of work, the place where the work was done (Id.K.M) 11-7-24. Comment is needless.

68. The expenditure booked in the 'C' registers are as follows.- The details do not work up to the total.

Details as entered in the 'C' Register.

Water supply	Rs.7,153	8	3	
Refund of site value,	295	10	3	
Acquisition of lands.	47,647	4	3	
Total charges	82,720	6	10	arrears due 334 4 6

No audit of the expenditure is possible.

ACQUISITION OF PROPERTIES IN KURUBARAHALLY VILLAGE.

69. An estimate for Rs.4,94,720 for laying out this and Alanahally Extension was passed by the Board in May 1915. The estimate does not appear to have been sent up or sanctioned by Government. Rs.1,49,000/- is stated to have been sanctioned in Government Order No.10203-4/LR.24-18-27 dated 13th February 1919 against which a sum of Rs.20,684/- has been booked to date. The circumstances under which this estimate was passed cannot be understood as this estimate with the necessary correspondence is not available.

70. In the Gazette Notification ~~dated~~ No.R.10205/L.R.24-18-28 dated 13th February 1919 certain properties in Kurubarahalli have been notified for acquisition for the 'Palace'.

71. It is seen from the file that it was since decided to debit the cost of acquisition etc. to the Trust Board and the sum of Rs.8,274-12-4 advanced by the Palace has been recouped to it. The file does not contain any resolution of the Trust Board accepting these charges.

72. But in pursuance of Government Order No.R.16985-7/M1.66-18-31 dated 30th June 1919 wherein the proposal of the Chairman that these charges should be met by the Trust Board are sanctioned, the Chairman gave a cheque for Rs.20,000 to the Huzur Secretary who sent it to the Sub-Division Officer, Mysore for payment of awards. A sum of Rs.684/- has also been since paid by the Trust Board as crop compensation.

73. The awards of the Sub-Division Officer in respect of the properties notified comes up to Rs.39,317-15-4.

Some of the properties are outside the area of operations of the Trust Board. It is not clear how the Trust Board could spend money on acquisition of properties outside its are.

74. Again it is not clear what happened to the properties so acquired. From the file it is seen that the Trust Board had to meet the bills for demolishing the properties acquired. But the disposal of the ground so levelled is not noted. Two sites appear to have been handed over to the Palace. The cost of the same has not been recovered from them.

75. As the Trust Board has to meet the cost of acquisition the property acquired belongs to the Trust Board and action may therefore be taken to make the properties so acquired yield some revenue either by sale or by lease.

76. It is also seen that while Rs.20,000/- has been debited to Kurubarahalli Village acquisition the Chairman has in his letter No.537 dated 18th October 1922 authorised the Deputy Commissioner to utilise the unspent balance of Rs.16,725-3-3 out of the deposit for purposes other than the acquisition of properties in this village e g., acquisition of survey numbers in Chamundy Extension, Padavarahalli Extension etc If there are no sanctioned estimates for these, necessary sanction has to be obtained now at least and the amounts written back.

77. The Deputy Commissioner has not furnished the details for the charges incurred and the connected vouchers. These have to be got from him early.

Purniahs Nala

78. Filling in a portion of Purniah's Nala - The Chairman in submitting an estimate for Rs.26,851/- for part filling in of Purniah's Nala, stated that the amount of the estimate would be met partly out of the advance of Rs.20,000/- promised by the Municipal Com

This was also clearly pointed out by the Chairman, in the report accompanying the estimate. The Government in their order No. 4902-4/M1.12-17-65 dated 27th September 1918 sanctioned the estimate for Rs.26,855/- and added that the charge should be met from the funds of the Mysore City Municipal Council. The work was however taken up and an outlay of Rs.27,074/- has been incurred. No amount has so far been recovered from the Municipal Council. From the Government Order referred to above it is clear that the whole amount of the estimate is to be recovered from the Municipality. Why this was not recovered till now and on what authority the amount was paid out of trust funds and whether the Government was apprised of this has to be made clear.

Further improvements in Fort.

(79) Two different estimates have been sanctioned for improvements in Fort viz., (1) Acquisition of properties in Fort in connection with Sanitary improvements estimate Rs.6,12,620 sanctioned in 4742-46/Ml.84-8-5 dated 20th November 1908 and further improvements in Fort Rs.11,59,800 sanctioned in Government Order No. 7786-9/Ml.25-15-135 dated 29th June 1918.
The estimate for Rs.11,59,800 contains a sub head laying out grounds in Fort for which a provision of Rs.75,000/- has been made. No detailed estimates have been prepared for this sub head as it was stated that the works chargeable to this could not be anticipated at the time the estimate was framed. No audit against sanctions is therefore possible.

80. The Measurements Books are not maintained as per rules. No certificate of counting has been given. The Bill numbers are not noted when measurements are crossed off. Measurements are inserted in Blank spaces long after subsequent entries have been made on the please that advantage was taken of the Blank Space available.

81. In Government Order No.8017-9/Ml.24-15-125 dated 15th March 1917 sanction was accorded to the acquisition of certain properties in Fort at a cost of Rs.1,67,572 and although this have been subsequently included in the bigger and consolidated estimate for Rs.11,59,000, in the Schedule of Expenditure and in the various registers, this 1,67,572 is treated as an addition to the two above estimates viz , 6,12,620 and 11,59,800 This is incorrect.

Laying pipe sewers in No III Drainage area

82 In 21-22 C Register for the balance of material per details entered work up to Rs.847-8-0 but this has been scored out and 942-15-0 has been entered. H was arrived at cannot be made out.

LAYING PIPE SEWERS In No. III Drainage Area.

83 A stoneware glazed pipes of 7" diameter. The estimate sanctioned in 1922 provides for 38031 R.ft at 0-12-0. The total cost being Rs.28,523. As per Register the executed quantity is 4489 R.ft. costing Rs.20,729-5-4, the working rate therefore being Rs.4-10-0 nearly. The actual stock rate is nearly 1-10-0 per R.ft. Similarly the cost of 1 R.ft. of stoneware glazed single and double junctions 7" x 4" as worked out is nearly Rs.9-14-0 against the sanctioned rate of Re.1-4-0 per R,ft.

84 Similarly for constructing square Manholes.- The estimate provides 191 at Rs.96/- each or Rs.18,336. The executed quantity as shown in the C. Register was 23 costing Rs.16,750-14-2 or Rs.728/- each. This is nearly 8 times the estimated rate.

85 Constructing Rectangular Manholes. Against 41 at Rs.88/- each costing Rs.3,608/- provided in the estimate, the work executed was 10 costing Rs.3980-8-9 or Rs.398/- nearly. These very large excesses require explanation.

86 Constructing Circular Manholes.- As per the 'C' register no circular manhole has been constructed while there is a debit of 94-3-9 against the subhead. What this debit refers to is not clear.

87 A sum of Rs.3,410-3-10 incurred on laying pipe sewers to the Bangalows in Yelewal Road is charged to No.3 Drainage area part II while the estimate separately sanctioned in Government Order No.7917-9/M1.50-13-23 dated 17th February 1914 for giving sewage connections to a few bangalows in Yelewal Road is kept unoperated although this work has been executed. The monthly pay bill of the pipe Line Staff is being debited to this work while there is no sanction for the same.

LAYING PIPE SEWERS IN No. V. Drainage AREA, Mysore City.

July 1925.- Sd. 9.

88 (a) Cash book voucher 63 Rs.131-3-0 Bill of T. Dasiah Taskworker.- The work done in the above bill was "earth work cutting carting and filling embankment". This is chargeable to a separate estimate viz., the estimate for "cutting carting and filling earth for the continuation of Krishnaraja Road." This estimate was approved by the Board only in Resolution No. XI of 30th April 1924 The work was therefore executed long before sanction of even the Trust Board was taken and the charges debited to a different estimate No.No.V drainage area.
The rate paid for earth work cutting in the bill of T. Dasiah was 247 c.yard at 9 annas six pies per c.yrd against 0-8-3 sanctioned by the Board even though the former rate had been paid when the estimate was placed before the Board. The reason is not clear.

89 Bill No.1 dated 17th July 1923 of Guddelinga for improving storm water drain The work done was, earth work cutting (eastrern drain) carrying and filling earth gravel and hard soil. The number of the measurement book is not entered. From the bill it cannot be made out when this particular work was done and how this is chargeable to No.V drainage area.
In the C register the amount paid has been charged to excavation and refilling average soil.

90 Although for improving storm water drain in No V drainage area, there is a separate estimate sanctioned in Government Order No 1187-9/M1.23-17-22 dated 19th July 1918 for Rs.6,360 ~~while~~ the above charges have been debited to laying pipe sewers in No. V Drainage

Laying pipe sewers in Nazarbad Drainage area

91 Cost of glazed stoneware pipes of 7" diam. Against 26599 R.Ft. at 0-14-0 per R Ft. Rs.23274 provided in the estimate the executed quantity is 1808 R.Ft. costing Rs.20,072-11-0 or Rs 11-1-0 nearly

92 Constructing circular manholes. The sanctioned rate is Rs.119/- each. Actually the construction of three manholes have cost them 414/- or roughly 138/- Similarly for square main manholes Rs.136/- each has been paid against 119 estimated. These rates do not include the cost of manholes which if added makes the working rates even higher.

93 Constructing rectangular manholes. The actual charges are Rs.1,982/- for five manholes i.e., 396/- each against the estimated rate of Rs.105/-. The cause of the increase requires to be explained. I may add that this is a recent estimate and there is no reason why there should be such large differences between estimated working rates.

94 Flushing tanks against Rs.209/-. each estimated the working rate is Rs.248/-. The estimate provides Rs.80/- per each house connection whereas the work done comes up to Rs.35/- for each connection.

IMPROVING FORT SOUTH GATE ROAD.

95 The estimated quantity and cost are not entered in the C Register. This should be attended to now. In the absence of the above the C Register cannot be used for comparison of actuals with estimates

DODDAPETA ROAD IMPROVEMENTS.

96 There is no estimate for this ~~Mis~~ Work although in June 1924 a sum of Rs.917-14-2 has been incurred on the above It is not clear why no estimate was prepared beforehand and sanction of competent authority obtained for this.

MILITARY CAMPING GROUND.

97 No estimate has been sanctioned for this work either by the Board or Government nor funds provided for this work in the Budget But an expenditure of Rs.11,958/- has been incurred to end of June 1924. The C. Register has not been posted with sub heads.

LONG LIST OF VOUCHER DUE.

98 As per Comptroller's objectionable items statement for March 1924, 139 vouchers for Rs 79,329-9-4 are wanting. Some of the vouchers are due since the 1918. Adding to the above 14 vouchers worth 34,700- for the months of April to June 1924 the total number of vouchers due is 153 for Rs 1,13,839-0-9. Many

Many of these vouchers are for acknowledgments from parties for adjustments effected towards the amounts due to the Trust Board, and some are write back orders, and some are adjustments on account of Life Insurance Premium etc. If these vouchers are analysed it will be then possible to weed out a large number of items from the list leaving only those which are due from private parties and for which action has yet to be taken. To facilitate the disposal of these a register in the following form may be opened and reviewed quite often till the old arrears are cleared. Every month the vouchers which do not accompany the monthly accounts should be noted in the register and when they are subsequently sent references to the letters accompanying should be quoted in the column "Remarks" to facilitate easy verification. At the end of every month an abstract may be prepared in the following manner-

1.	2	3.
Number of vouchers due at the end of month.	Vouchers due for the month	Total

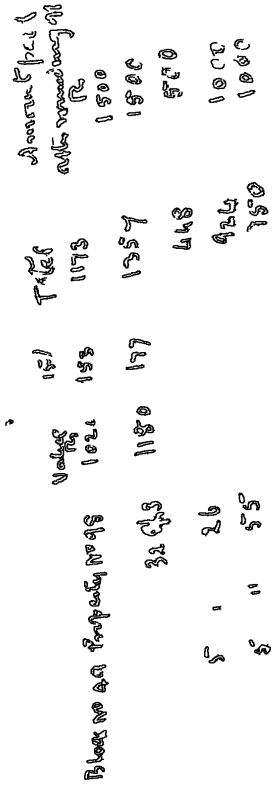
5.	
Vouchers sent during the month.	Number at the end of the month.

This register should be periodically reviewed and action taken to get all vouchers due from the parties. It is also not clear why there should be so many vouchers due. If all bills received in office are duly receipted before cheque or cash payment is made there should be no difficulty in sending the vouchers

99 For vouchers which are missing certificates of payments may be prepared and sent Vide Article 221 (b) Part I, (Form 90).

IRREGULARITIES IN AWARDS.

100 There are a number of properties acquired by agreement in furtherance of schemes which have not sanctioned by Government The award papers in the cases do not contain any muchalika from the part to the effect that he has agreed to the acquisitio



101 In some cased purpose for which the property was acquired has not been noted.

102 In a large number of cases the Chairman has after calculating the value of the property and added 15% for compulsory acquisition added again large sums for rounding. Sometimes the amounts added exceed another 20%. In a few cases apparently on the representations of parties the awarded amounts appear to have been altered and larger sums added 'for rounding'. This appears to be irregular. A few of such cases have been noted in the margin.

103 In a number of cases the free grant of materials in addition to the awards have been ordered. The Chairman's powers for making such grants has already been questioned and the matter discussed on the report of Mr K. Pandu Ranga Rao, Efficiency Audit Officer.

104 Acquisition of Site Nos. 12 and 15 for widening Sayaji Rao Road by mutual agreement. Estimate has not been sanctioned. There is no evidence of the party having even seen the papers.

105 Property No. 272. For improving Railway Station Road towards east of Zenana Mission. Property acquired by mutual agreement value 1,800 No note is made of Board's approval The cost has been debited to Acquisition of properties in Lashkar Mohalla. The estimate is not included in the original improvement scheme. The cost of the scheme as a whole exceeds Rs.2,500/- and sanction of Government has been obtained for the deviation. This has not been obtained. There were claims in respect of the payment of award but these were not noted in the Index Book, nor the disposals noted in the claim Register.

106 There is no uniformity in the valuation of properties and different rates are awarded for the same kind of house units without any reason having been assigned. as seen from the test cases given below:-

Properties 128 and 129.	Block No.	79 B.
Tiled House ankanams @	Rs. 30	Rs. 35
Bamboo ceiling Rate	1	3

107 Chennia Case No.10. The award is by mutual agreement. The property acquired is for widening Railway Station Road. There is no estimate sanctioned for this work.

108 Case No.12. No award has been passed by officer. The valuation is for Rs.70- while the payment was Rs.100/-. The property was not required for any work. The purpose for which it was acquired is not noted.

109 Case No.14. Date of award 8th December 1914. The amount awarded is deposited in the Court. The materials have been ordered to be given free by the Chairman on 28th August 1923, i.e , 10 years after the award.

110 Case No. 22 Bl. 79 Prop. (146) 2145/Materials were not granted free. But it is stated that Mahamed Ghouse removed it. There are five other claimants. Why Mohamed Ghouse was allowed to remove it is not clear.

111 Case No. 23 Bl. 79. Award passed on 9th December 1914. Possession taken through the court 28th November 1923. The party asked for an enhancement in 1919 which was refused. The materials are stated to have been auctioned but when and what amount was realised cannot be made out.

112 Case No. 25. Bl. 79.

This is a curious case. The Board had decided to withdraw from acquisition Vide note of Acquisition Officer approved by the Chairman dated 8th July 1918 and this order was not heeded at all and acquisition proceeded with inspite of the party's protest.

113 Case No.84 of 22-23.

The property notified for acquisition was

was 8 ' x 15') 119 sq. yards. The property
and 28' x 34')

acquired was 26 x 17) 130 sq. yards.
28 x 25)

No explanation is forthcoming as to why this was acquired. There is a claim for a bit 11 x 12 acquired for opening a lane. The claimant says this bit is included in the above property only and has been acquired. But while the suboverseer declares it

114 Case No. 2. Award passed on 6th February 1924. The Sub Overseer reported that materials were taken by owner on 29th February 1924 while the orders of the Chairman granting the materials free have been made on 7th March 1924.

115 In the following cases the Trust Board has sold sites belonging to them in 1918 and just 3 years later notified them again for acquisition. The amounts at which these sites were sold and the amounts at which they were acquired by the Trust Board are noted below

The Trust Board has paid twice as much for their own land while as a matter of fact the Trust Board had taken Muchalikas from these people that they would apply for licenses to build within one month and begin construction within three months of receipt of license and complete it within one year of license failing which the Trust Board could forfeit 25% of the money paid returning only Rs.75/-. As the sites were not built upon it is not clear why the Trust Board did not take advantage of these conditions of the Muchalika and resume the sites.

No.	Date of sale	Amount of sale.						
1.	5-12-18	264	8	0	607	0	0	8-4-21
2.	6--7-18	180	0	0	414	0	0	8-4-21
3.	6-11-19	180	0	0	414	0	0	12-4-21
4.	11--3-19	180	0	0	414	0	0	30-5-21
5.	1--7-18	180	0	0				
6.	29-6--18	180	0	0	475	0	0	11-8-21
7.	14--2-19	269	0	0	618	0	0	30-3-21
8.	8-11-19	150	0	0	345	0	0	8-4-21.

116 No. 41 and 42.- In this case there is an award for Rs.161 for a well and the party has as seen from the statement obtained resigned her claim.

The

The award is not noted in the Award Register and no note is made on the award itself that it is not payable This may be done to prevent future claims. There is a petition on 13th February 1924 from Dasappa claiming a portion of the award. This has not been disposed of. Although Doddiah (son of claimant) has in his statement before the Vice President and Acquisition Officer stated that the property is ancestral and Dasappa is his brother no notice appears to have been issued to Dasappa under Sections 9 and 10 of the Land Acquisition Regulation.

117 Case No. 23.- A bit of land 294 sq. yards is acquired for Rs.150/-. There is no estimate. The previous Chairman has ordered "agreed by mutualm agreement' for Rs.150/- only. The amount may be paid for the benefit of the Makkan such as a compound wall etc on all intereste parties agreeing to do so Till then the amount is to be held in deposit. If there are other interested parties it is not clear how there could be acquisition by mutual agreement with only one of them as only one has signed the memo.

118 Case No. 24. Remarks as above.

A sum of Rs.4300 has been awarded as compensation for Amala Devatamma's Temple and is shown in the Statement of awards pending. The Chairman has ordered on 10th March 19 4 that a new temple may be built in the Fort. But before this the new temple has already been built and paid for and the cost debited to Sanitary Improvements

SITE LEDGERS.

119 One of the principal sources of revenue of the Trust Board is the sale of sites formed in newly laid out extensions and ~~more formed~~ more formed by the clearing of properties acquired for Sanitary Improvements of the C t . The accounting of th sites thus formed should not have presented much difficulty at all since detailed plans and estimates had been prepared in all cases.
But even these accounts connected with sale of sites are in great confusion. A Plus and Minus Memo of

sites

sites sold and recoveries effected is being sent to Comptroller monthly but the figures do not agree with the figures as compiled from the individual ledger accounts.

(10) The figures in the Plus and Minus Memo for June 1924 and the corresponding ledger figures are as noted in the margin. The Comptroller has no means of verifying the correctness of the entries as no detailed statement (Schedule) of sites sold and recoveries effect is sent to him.

(11) From the very beginning no attention seems to have been paid to the entries in the ledger accounts and no responsible officer appears to have checked these entries. The ledgers are not opened according to Mohallas or Drainage areas. Thus it is difficult to trace individual sites into the ledgers. When sites are newly formed the entries relating to them are noted by the subordinate in the ledgers in any convenient place and these entries are not checked by any responsible officer In the absence of the above it is also not possible to state whether all the sites formed have been duly noted and taken to account and whether the dimensions noted in the ledger are correct. This is of great importance as the recovery is based on the dimensions as noted in the ledger. Particular relating to sale of sites, the rate of interest to be levied the nature ~~and~~ of recovery of the instalments ~~are~~ should be detailed in the ledger accounts only

(12) No correct list of vacant sites or bits of la available is available While posting disposals in the Trust Property registers the existence of sites formed when properties were acquired is being brought to li and such sites and bits of land are now being sold and noted in the vacant sites and bits registers.

(13) The papers connected with sale of sites are properly arranged and are not easily traceable.

Some

Sometimes only muchalikas for sites sold are obtained and filed and the applications and other papers connected with them are not available. These papers with the Muchalikas etc may be got properly arranged Counter references being given to the entries in the ledgers. Strict adherence to the terms of the muchalikas may be insisted upon.

124 When sites are given in exchange the transactions are not clearly noted and the circumstances which led to the exchange and the fixing of the price of the new site are not explicitly set forth. For example, Mr. B. Mohaidin Sheriff, Amildar, Dodballapur was granted site No.2 in Idiga Extension in ~~exchange~~ exchange for site No.5 Block No. 4 of No. I Drainage Area. A sum of Rs.221/- stated to have been paid towards the latter has been shown as adjusted for the new site. But no references ~~references~~ to the original site or connected papers were available (only the muchalika was available)

Site Ledger No. 1. Folio 50. Madarai Mudaliar.

Balance amount due.Rs.15. (In accompanying remarks are noted in the ledger)	~~Remarks~~. Portion of site measuring 30' x 9' is reported to be in the possession of the T.B. Vide ~~No.~~ 1 report dated 15th June 1920. There is therefore no balance.

125 Another instance is that of Mr. Ramasastry Revenue Accountant of the Trust Board who was granted on 8th January 1920 site No.100 Block No.81 in Krishnaraj Mohalla measuring 441⅔ sq. yards at 8 as per sq. yard. for 220-13-4. Against this only Rs.~~22~~-0-4 was recovered as shown in the margin till February 1924 i.e , for a ~~period~~ period of 3 years and 7 months neither the interest due nor the principal was paid.

Rs.	7	8	0 at the time of sale on 8-1-20.
	7	0	0 4-2-20
	6	14	11 3-4-20
	6	9	5 5-8-20
	28	0	4

On 20th February 1924 the party was granted site No.1~~8~~ (in lieu of the original site mentioned above) in Eastern Extension of Weaver's Line, Chamaraja Mohalla, site measuring 120' x 75' or 1000 sq. yards at 4 annas per sq. yard costing Rs.250-0-0 only.

Against this Rs.28-0-4 originally paid by the party towards the part value of site No.100 of Block No.81 of Krishnaraja Mohalla was taken as part payment and only the balance viz., Rs.231-15-8 was shown as due to the Board. The recoveries now made are as shown in the margin. No further instalments have been recovered to end of October 1924 nor interest levied. The party is an official of the Trust Board and the instalments due could have been easily recovered by deduction from his pay, but still no action has been taken. Why no interest was charged on the amounts overdue as per Government Order of 1918 is also not clear.

Rs.7-0-0 on 25th February 1924
,,25-0-0 on 14th March ,,

124 According to Government Order No.8055-8/Ml. 127-18-2 dated 31st December 1918 regulating the disposal of building sites in Mysore City, Muchalikas should be taken in all cases so that the Trust Board may be guarded against loss It is observed that in several cases no muchalikas are taken and accordingly no interest is claimed. Statement K. herewith appended gives the cases of sites granted and instalments recovered but on which interest has not been charged in Vani Vilas Mohalla, Lakshmipuram Extensions and Vani Vilas Road. Why no interest was not levied or not recovered as clear. No resolution of the Trust Board waiving these is available. The Government order states that interest should be recovered on those cases wherein Muchalikas are taken.
Why no action was taken and the debtors intimated that interest would be charged on overdue instalments is not clear.

127 The differences between the figures in the Plus and Minus Memo and the ledger figures are as noted under

	Sites.	Bits of Lands
Total as per ledgers.	23,559 7 0	899 5 5
As per Plus and Minus Memo. (account balance)	12,808 11 6	518 12 2.

It is impossible to say which of these is correct unless thorough reconciliation is effect.
It was explained that as the ledger accounts contain several cases of sites resumed, or given in exchange etc. such cases have to be removed and the balances of amounts duly modified. An immediate and thorough overhauling of the registers is necessary in the interests of the Trust Board. All the closed cases should be weeded out and the Loan Clerk and Revenue Accountant made to write up New Registers containing the cases of recoveries on account of sites and bits of land yet to be made. The existing difference between the Plus and Minus Memo and the ledgers should be duly rectified. In future just as in the case of awards the monthly ~~promonthly~~ Plus and Minus Memo statements should be accompanied by a statement supporting ~~supplying~~ the entries.

128 An Index Book, Blockwar and Mohallawar of the sites in each Mohalla and their disposal quoting references, may be maintained with advantage in order to bring out clearly the various sites available in each Mohalla. This register would have to be reviewed at least half yearly by the ~~Government~~ Gazetted Officer and each disposal noted in the register initialled by him. An annual proforma account of the Booked Value of vacant sites may be prepared in order to prepare the annual statement of realisable assets of the Trust Board.

129. When new sites are formed the particulars relating th them should be furnished by the section overseer in a separate sheet quoting references to Plans and Estimates and the Measurement Book and the statement thus made, signed by the Executive Engineer and given to the Revenue Accountant for incorporation in the site Ledgers.

MODEL HOUSES.

130 The Model House Ledger Accounts show that a sum of Rs.17,563-10-9 was due at the end of 30th June 1924 as per statemant A. The account balances as per Plus and Minus Memo shows ~~that~~ a sum of Rs.17,432-6-4 only as due. There is thus a difference of Rs.131-4-5. Action may be taken to reconcile this difference and the correct ledger balances taken to account. To avoid mistakes of the kind, monthly reconciliation should be effected between the ledger and accounts and a certificate to that effect furnished in the Plus and Minus Memo.

131 It is observed that in 8 cases the necessary bonds executed by the parties have not been registered. This was due to the failure on the part of the parties to get the bonds registered. Action may be taken to get these registered at once as otherwise if the party defaults the Board cannot proceed against the parties in the absence of a duly registered deed.

132 There are at present 8 Model Houses at a cost of Rs.10,200/- available for sale in Narasimharaja Mohalla and 2 blocks or about 9 houses with Rs.4,500/- in Chamundi Extension. The houses in Chammundi Extension are stated to have no offers for sale at present. In such cases it may be considered whether it is not worth while to let them out on small rents so that the buildings may bring in some return instead of the Capital invested on those buildings being locked up.

133 The recoverips of instalments are not promptly effected there being considerable laxity in enforcing the terms of the bond.

LOANS. 134 The balance of Loans outstanding at end of June 1924 is as noted below -

Loans outstanding at end of June 1924.	Rs.	11,758	11 10
Interest due on 30-6-24.	,,	1,119	12 8
Balance as per accounts.	,,	11,719	8 3
Difference excluding interest	,,	39	5 7

An attempt has been made to reconcile the account balance and the ledger balances. But there is still a difference of Rs.39-5-7. This is under investigation.

135 The loan accounts are maintained by individual ledger entries. The interest accrued to end of June 1924 was Rs.1,119-12-8. About 37 cases aggregating Rs.2,985/- have been referred to the Deputy Commissioner for recoveries as per rules. Case No.329 is pending with the Deputy Commissioner since 1913. A number of cases is stated to be pending with the Deputy Commissioner and action is being taken now to issue timely reminders in most of these cases. A list of such cases is appended. Notices and Warrants are also being issued to defaulters although some cases have escaped attention.

136 In the ledgers, interest due periodically has not been taken to account while calculating the amounts due to the Trust Board. The balances have been allowed to run for such a long time and interest is being charged, that in some cases the purpose of the loan viz., assisting the dishoused poor by small loans is defeated by the interest exceeding the amount of loan itself. Vide Statement appended.

137 In several cases very small balances are outstanding. Action may be taken to write these off.

138 In a number of cases, no note of return of documents has been made and the connected papers have not also been returned. A few instances are noted

in

in the margin. If the parties concerned fail to appear and receive their documents, the necessary note of discharge may be made in the ledger accounts and the bonds concerned kept separately, bundled up and a Notification say half-yearly made in the Gazette allowing reasonable time for parties to claim the documents failing which they may be destroyed.

Loan No.	Amount of Loan.	Date or discharge.
278	Rs. 360	7-8-24
794	,, 200	8-4-22
817	,, 3,801	Discharged.
819	,, 415	
832	,, 200	
837	,, 200	
839	,, 150	

MISCELLANEOUS ADVANCES.

139 The Schedule of Miscellaneous Advance, for August 1924, shows a balance of Rs.3,679-14-0 recoverable as note in the margin. Item A(a)This consists of two items one relating to the arrears due on works done for laying pipe sewers in private Secretary's quarters and improvements to the Lacey's Court Buildings (930-10-8). The work was executed in 1918. The details have not been entered in the C. Register. From the file of correspondence, it is seen that against Rs.703-11-9 claimed from the Executive Engineer Mysore Special Division on account of Laying Pipe Sewers in Private Secretary's quarters, only Rs.360-8-9 has been debited to Miscellaneous Advances To what account the balance was debited whether to Nazarabad Drainage area or to some other work is not traceable. The next item included under (A) is the cost of improving the Lacey's Court Buildings viz., Rs.930-10-8. The adjustment of both these items is under correspondence with the Executive Engineer, Special Division. The delay in adjustment seems

A. Due from Executive Engineer, Special Division.	(a)	Rs.	1,291	1 3
	(b)	,,	1,200	0 0
B. President, Municipal Council.			260	12 11
C. Sanitary Commissioner.		,,	50	0 0
D. Education Department		,,	194	5 3
E. Nanjaraj Bahadur Chatram Secretary.		,,	80	11 2
F. Private Parties		,,	252	10 11
G. Palace		,,	349	4 8
			3,679	14 0

to

to be due to the delay in claiming the amounts and to no estimates having been got prepared and counter-signature of the authorities concerned having been got prepared and countersignature of the authorities concerned having been obtained at the time when the work was executed. The approval of the departments concerned first have been obtained to the plans and estimates before taking up the work.

40 The next item is (b) Rs.1,200/- recoverable from the Special Division on account of amount paid for the acquisition of property No.273 for extending the Juma Masjid. The properties acquired were Nos. 272, 273 and 274 for which a compensation of Rs.5,300/- has been shown as having been paid and dismantling charges of Rs.231/- incurred making a total expenditure of Rs.5,531/-. The whole of this is not recoverable from the Special Division and as per letter No.1484 dated 23rd May 1924 to the Executive Engineer, Special Division, the amount actually due to the Trust Board is Rs.3,124-8-11. But instead of debiting the amount to Miscellaneous Advances Rs.1,200/- only has been debited and this too after the same was pointed out in one of the inspection reports of the Assistant Comptroller. Apparently the balance has been debited to acquisition of properties in Lakshkar Mohalla. The question of recovery of the above amount is under correspondence with the Executive Engineer, Special Division.

41 The amount due from the President, Municipal Council is Rs.261-12-11 consisting of 5 items. The question of recovery is under correspondence. Item No.15 in the Schedule may perhaps be written off being below Rs.1. With regard to the other items, the amounts may be adjusted in consultation with the Municipality from amounts due to them.

Item No.	in Schedule.		
9	171	2	0
11	28	14	0
12	5	15	7
14	55	6	0
15	0	7	4
	261	2	11

142 The Sanitary Commissioner is due Rs.60/- on account of preparing models for exhibition This is running from October 1917. Sanction of Government may be obtained for writing this off if early adjustment is not possible.

143 The Education Department is stated to owe Rs.194-5-3 for which reminders are being issued. This represents the cost of filling a pond and repairing the compound well of Balaram Singh s Bungalow in which is located the Panchama Boarding School. No sanctioned estimate is available. The file contains an estimate without the signature of the Executive Engineer and the amount of this estimate is Rs.265/- This amount is being claimed from the Education Department. The work consists of White and Colour Washing etc of the Compound Wall in addition to filling up the pond etc which comes to about Rs.100/- Why the other works were also undertaken by the Trust Board cannot be made out. The work is stated to be incomplete yet, and the final bill has not yet been prepared.

144 A sum of Rs.80-11-2 was incurred and debited to Miscellaneous Advances on account of shifting the fountain near Nanjaraj ~~Bahadur~~ Bahadur Chattram. No requisition or authority for this is forthcoming The amount has yet to be recovered.

145 A sum of Rs.349-4-6 is due from the Palace on account of expenditure incurred in improving the sanitation of gunta This represents the excess charges over and above the gracious gift of Rs 1,000/- given by His Highness the Yuvaraja for the Gunta P nt How this amount can be treated as recoverable from the Palace is not clear.

146 Another sum of Rs.252-10-11 is due from priv t parties.

147 From the foregoing it is seen that the Chief cause of items coming under Miscellaneous Advance is the execution of works of other departments without sufficient authority from the Departments concerned. The rule in the Public Works Department with regard to such works is that the foreign bodies for whom work is done should deposit in advance the estimated cost plus supervision charges. If this wholesome rule had been adopted the present correspondence about recoveries could have been avoided.

148 In a recent case the Railway Department for whom some work was done refused to pay the supervision charges. Why the Trust Board should undertake to do works for other departments which have their own agency is not clear. I am afraid there may be many similar works of other Departments having been executed not having been brought under Miscellaneous Advance for recovery. Early action may be taken to adjust the items outstanding against Miscellaneous Advances at present and in future no work undertaken by the Board for other departments unless their acceptance to the Estimates is formally obtained and the cost of the work is paid in advance.

ACCOUNTING OF Materials of DISMANTLED HOUSES.

III. Sale of Materials of dismantled buildings.

149 The practice obtaining in this office is as follows - The old materials of dismantled houses is either sold in open auction or the owners of the houses are allowed to remove the materials and the amount to be recovered from them on this deducted from the Awards due however the awarding officer has however in a large no cases allowed the free grant of materials in addition to the usual compensation. What powers the awarding officer has, to make free grants of materials when the award has been passed according to Law and the Statutory 15% for compulsory acquisition is allowed not clear. 150. The only large auction of materials conducted by the Board and for which a sale list was maintained was for the materials of the house of Sr. M. Kantaraj Urs in Fort. The sale of materials was conducted by the Executive Engineer on different dates. Sixteen different auctions were conducted as noted in the Sale List. But even in this case no inventory of materials in the house was made at all. Only the names of all articles sold or removed to Stores or used on works, has been noted down ir a book and it cannot be made out from this book whether it contains all the available materials removed from the dismantled house.

150 A-The sale lists show that against materials to the value of Rs.15,876-10-0, the amounts realised by the Sub Overseer from time to time and remitted by him to the office on different dates including adjustments made in bills work up to Rs.15,901-2-0 resulting in an excess remittance of Rs.24-8-0. which has been refunded to the Sub Overseer in April 1924 (Voucher No.81.) How the excess was accounted for by the Sub Overseer and why it was refunded to him has to be explained. This should have been treated as Miscellaneous Receipts instead of refunding it. This may be recovered now and credited to Trust Funds.

The

The sale list also shows that in several cases the highest bid has been corrected to smaller sums with remarks "Party did not turn up and take the materials hence resold". The difference in such cases should have been recovered from the defaulters. Why this was not done is not clear. It cannot also be made out whether the reasons adduced are valid as the signature of the responsible officers who conducted the sale are wanting for example Item P.W.258 of sale list. T.W. Breeswmer 12' x 8' x 7½ were sold to Thimmiah for Rs.46-8-0 and has been resold to T. Krishna Sastry for Rs.18-0-0 resulting in a loss of Rs.28-8-0. The amounts collected on each sale day should have been noted in words by the Executive Engineer himself in the sale list and deposited in the cash chest instead of allowing it to lie over with the Sub Overseer to be remitted at leisurely. Then discrepancies between the collected amount and the amount due could have been verified. Against some of the items, it is also observed that advances are shown and when the articles are resold no note is made as to how these amounts are treated whether as forfeited to Government or refunded to the party (Vide example given in the margin)

Item 384 = 1-0-0

152 The amounts remitted include also a sum of Rs.290/- being the cost of bricks sold as seen from the chellans written out by the Sub Overseer. No accounts are maintained as to how the above amount was realised and whether this represents the entire sale proceeds of bricks contained in this huge building.

153 According to the estimate prepared at the time the property was acquired on which the acquisition proceedings of the Chairman are based, it appears, the building before it was dismantled contained Rs.70,387 worth of sound and valuable materials. As already stated, no detailed inventory of the dismantled materials was made. The auction lists shows a sale realisation

of Rs.15,878-10-0. The issue to private parties and other departments are noted in a "Kacha Book" and these come up to 11,236 making a total of Rs.27,112/-. As no reference to credits are given against the amounts it is not possible to say how much of this Rs.27,112/- even has been realised. Even this figure 27,112 does not appear to be correct as for example against Rs.1,380 shown as adjusted against Fort Storm Water Drain the details of adjustments show Rs.1,889-10-0.
The total amounts shown as realised and the value of materials in stores work up to Rs.26,836-15-1 against Rs.27,112-11-1 worked out above. The difference of Rs.275-12-0 is yet to be accounted for.

154 The following sale lists were not produced during inspection-

		Amount recovered.
10-7--23	Chinnaswami Pillai	14 0 0
30-7--23	Special Division	481 8 7
6-9-23	Puttusawmy ...	20 0 0
13-8--23	Chinnaswami Pillai	7 0 0
20-10-23	(193) 778 Bl.Acquisition case.	32 0 0
22-10-23	do.	1 12 0

155 The following two sale lists show that the sales are not confirmed by the Chairman:-

C. No.	Date of credit.		
98	7-12-23	Mencia 35/-	Materials of House No. 247 Block No.45.
	do.	Syed Ahmed 30/	do. 251 (1318) do.

The above and the sale connected with the materials of Sir M Kantaraj Urs House should have been confirmed by the Board as required by Section 25 (2) of City Improvement Regulations.

156 Periodical recoveries are being effected from Chinnaswami Pillai at Rs.7/- per month. When and what materials were sold to him and the amount due by him and the balance still to be recovered is nowhere stated.

SALE LISTS NOT SENT TO CONTROLLER.

157 In this connection it may be noted that the auction rules laid down in Government Order No.P.W.231-50/M. 5013-32 dated 24th January 1923 were not strictly followed at all and no sale lists were sent to the

Comptroller as required by Rule 8.

158 The following procedure is therefore suggested for adoption in future:-

The item "Sale of materials under receipts may be sub-divided into Realisation from Old Materials -

(a) Sales by auction
(b) Sales to owners.

Item (a) should always be supported by sale lists which should be sent to the Comptroller in support of credits and the details for item (b) be noted in the awards themselves and a monthly statement sent to Comptroller.

159 The Register of dismantled materials has not been brought up to date. Hence the amounts due on account of sale of materials cannot be made out. To watch the amounts due on account of such sale in auctions etc a register may be opened as under-

Particulars of property sold to owners or auctioned.	Lot No.	Name of highest bidder and address.	Amount due.
1.	2	3	4.

Amount collected		Remarks for short recovery or loss etc.
C.B.V. No.	Amount. Rs. a. p.	
5		

160 The minor irregularities relating to works are noted in part II

B. Raghavendra
Spl Audit Officer

List of Enclosures.		Reference to Para	Page.
A.	Statement showing registers now maintained and the corresponding registers proposed to be maintained	9	6.
B.	Statement showing works on which excesses have been incurred. . .	11	7
C	Statement showing works in progress, date of last outlay, amount spent and completed and unoperated works	12.	7.
D.	Provisional Statement of affairs of the Trust Board.	43	28
E_1	Statement of Receipts of the Trust Board	49.	31.
E_2	. . . .Do Expenditure ~~do~~ .		
F.	Sub-Committee's Report . . .	71.	41.
G	Proposition statement for revision of - Establishment.	71	41.
	Section B		
H.	Unserviceable surplus articles . .	15	66.
I.	List of materials outstanding in work - accounts.	23.	68.
J.	Reappropriation Statement . .	30.	71.
K.	List of cases (Sites) wherein interest has not been levied.	126.	100.
L.	Model Houses (Cases wherein, Bonds taken not registered) & Model House Accounts	130	102.
M.	Loans (Cases referred to Deputy Com-missioner) . . .	135	103.
N.	Details of Miscellaneous Advances, outstanding in Accounts.	139	104.

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